

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re: :  
 : Chapter 15  
SINO-FOREST CORPORATION, :  
 : Case No. 13-10361 (MG)  
 :  
Debtor in a Foreign Proceeding. :  
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**DECLARATION OF KEN COLEMAN IN SUPPORT OF PETITIONS  
FOR RECOGNITION OF FOREIGN PROCEEDINGS**

KEN COLEMAN, pursuant to 28 U.S.C. §1746, hereby declares as follows:

1. I am a member of the firm of Allen & Overy LLP, counsel to Ernst & Young LLP (“E&Y”). I respectfully submit this affidavit in support of E&Y’s *Motion to Recognize and Enforce Order of Ontario Court Approving Ernst & Young Settlement* and accompanying Memorandum of Law.

2. Attached is a true and correct copy of each of the following documents:

- A. Fifteenth Report of the Monitor dated January 28, 2013
- B. Endorsement of the Ontario Court dated March 20, 2013
- C. Endorsement of the Court of Appeal for Ontario dated June 26, 2013
- D. Factum of Ernst & Young LLP dated February 4, 2013
- E. Responding Factum of Ernst & Young LLP dated February 22, 2013
- F. Responding Factum of Ernst & Young LLP dated May 17, 2013

3. Attached is a true and correct copy of each of the unpublished or foreign decisions cited in the accompanying Memorandum of Law:

- G. (1) In re Spiegel Inc., 2006 Bankr. LEXIS 2158 (Bankr. S.D.N.Y. Aug. 16, 2006)

(2) ATB Financial v. Metcalfe and Mansfield Alternative Investments II Corp., 2008 ONCA 587, 92 O.R. (3d) 513

4. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: September 23, 2013

/s/ Ken Coleman  
Ken Coleman

Attorney for Ernst &  
Young LLP